

STATE OF HAWAII
Accounting Manual

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SECTION 661: CODE LISTINGS - TRANSACTION CODES

Summary of Group Headings

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SECTION 661: CODE LISTINGS - TRANSACTION CODES

GROUP I - RECEIPTS

<u>Transaction Code</u>	<u>Description of Entry</u>	<u>General Ledger Account</u>
01	Deposits of receipts realized not credited to allotments or appropriations, General Fund.	
	Dr. - Cash in State Treasury	1111
	Cr. - Estimated Revenues Realized	1555
	Cr. - Estimated Non-Revenues Realized	1556
02	Deposits of appropriated receipts realized, Special Funds.	
	Examples: Dedicated revenues, Special Funds	
	Federal grants	
	Other revenues designated by law	
	(1)	
	Dr. - Cash in State Treasury	X111
	Cr. - Estimated Appropriated Revenues Realized	X565
	Cr. - Estimated Appropriated Non-Revenues Realized	X566
	(2)	
	Dr. - Estimated Appropriations	X913
	Cr. - Unallotted Appropriations	X911
03	Deposits of sales and stores receipts, payroll clearance deposits, and tax reserve refunds, credited to allotments. Deposits of Trust and Agency Funds.	
	(1)	
	Dr. - Cash in State Treasury	X111
	Cr. - Estimated Appropriated Revenues Realized	X565
	Cr. - Estimated Appropriated Non-Revenues Realized	X566
	(2)	
	Dr. - Estimated Appropriations	X913
	Cr. - Unencumbered Allotments	X915

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SECTION 661: CODE LISTINGS - TRANSACTION CODES

<u>Transaction Code</u>	<u>Description of Entry</u>	<u>General Ledger Account</u>
03 (Cont.)	<u>TRUST AND AGENCY FUNDS</u>	
	Dr. - Cash in State Treasury	3111
	Cr. - Fund Balance	3961
04	Deposits for repayment of loans and advances credited to allotments, and deposits of cost recovered on the disposition of investments recorded with source codes 1641 to 1649.	
	Examples: Hawaii Housing Authority Loans Hawaiian Home Lands Loans	
	(1)	
	Dr. - Cash in State Treasury	X111
	Cr. - Estimated Appropriated Non-Revenues Realized	X566
	(2)	
	Dr. - Reserve for Accounts Receivable, Notes Receivable, or Investments Unrealized	X932, X933, or X941
	Cr. - Accounts Receivable, Notes Receivable, or Investments	X310 to X360 or X471 to X479
	(3)	
	Dr. - Estimated Appropriations	X913
	Cr. - Unencumbered Allotments	X915
	<u>TRUST AND AGENCY FUNDS</u>	
	(1)	
	Dr. - Cash in State Treasury	3111
	Cr. - Fund Balance	3961

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SECTION 661: CODE LISTINGS - TRANSACTION CODES

<u>Transaction Code</u>	<u>Description of Entry</u>	<u>General Ledger Account</u>
04 (Cont.)	(2) Dr. - Reserve for Accounts Receivable, Notes Receivable, or Investments Unrealized Cr. - Accounts Receivable, Notes Receivable, or Investments	3932, 3933, or 3941 3310 to 3360 or 3471 to 3479
05	Deposits for repayments of loans and appropriated advancements <u>not</u> credited to allotments, General Fund. Examples: State Depressed Areas Loans Task Force Loans to Counties (1) Dr. - Cash in State Treasury Cr. - Estimated Non-Revenues Realized (2) Dr. - Reserve for Notes Receivable Unrealized Cr. - Notes Receivable	 1111 1556 1933 1310 to 1360
06	Deposits of loans and advances from State Treasury, U.S. Government, Employees' Retirement System of the State of Hawaii, and Others, credited to appropriations of General and Special Funds. Example: Treasury advances for Federal reimbursable projects. (1) Dr. - Cash in State Treasury Cr. - Estimated Non-Revenues Realized Cr. - Estimated Appropriated Non-Revenues Realized (2) Dr. - Deferred Charges to Future Appropriations Cr. - Notes or Loans Payable	 X111 1556 X566 X541 to X550 X850 to X878

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SECTION 661: CODE LISTINGS - TRANSACTION CODES

<u>Transaction Code</u>	<u>Description of Entry</u>	<u>General Ledger Account</u>
11	Current refunds and reimbursements of payments initially charged to encumbrances by departments, but initially charged to allotments by Comptroller. (Instead of source of receipt code, use object of expenditure code used when voucher was processed under transaction code 21.)	
	Dr. - Cash in State Treasury	X111
	Cr. - Governmental Cost Payments	X921
	Cr. - Non-Governmental Cost Payments	X922
12	Current refunds and reimbursements of payments initially charged to allotments by both the departments and the Comptroller. (Instead of source of receipt code, use object of expenditure code used when voucher was processed under transaction code 22.)	
	Dr. - Cash in State Treasury	X111
	Cr. - Governmental Cost Payments	X921
	Cr. - Non-Governmental Cost Payments	X922
<u>TRUST AND AGENCY FUNDS</u>		
	Dr. - Cash in State Treasury	3111
	Cr. - Fund Balance	3961
13	Current refunds and reimbursements of payments initially charged to encumbrances for contracts. (Instead of source of receipt code, use object of expenditure code used when voucher was processed under transaction code 23.)	
	(1)	
	Dr. - Cash in State Treasury	X111
	Cr. - Governmental Cost Payments	X921
	Cr. - Non-Governmental Cost Payments	X922
	(2)	
	Dr. - Unencumbered Allotments	X915
	Cr. - Unliquidated Encumbrances	X917

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SECTION 661: CODE LISTINGS - TRANSACTION CODES

<u>Transaction Code</u>	<u>Description of Entry</u>	<u>General Ledger Account</u>
14	Current refunds and reimbursements of payments initially charged to encumbrances of the prior fiscal year for unvouchered claims. (Instead of source of receipt code, use object of expenditure code used when voucher was processed under transaction code 24.)	
	(1)	
	Dr. - Cash with State Treasury	X111
	Cr. - Governmental Cost Payments	X921
	Cr. - Non-Governmental Cost Payments	X922
	(2)	
	Dr. - Unencumbered Allotments	X915
	Cr. - Unliquidated Encumbrances	X917
15	Refunds of payments initially charged to allotments for loans, advances, and investments (object codes 82XX, 88XX, and 89XX, respectively). (Instead of source of receipt code, use object of expenditure code used when voucher was processed under transaction code 25.)	
	(1)	
	Dr. - Cash in State Treasury	X111
	Cr. - Non-Governmental Cost Payments	X922
	(2)	
	Dr. - Reserve for Accounts Receivable, Notes Receivable, or Investments Unrealized	X932, X933, or X941
	Cr. - Accounts Receivable, Notes Receivable, or Investments	X310 to X360 or X471 to X479
<u>TRUST AND AGENCY FUNDS</u>		
	(1)	
	Dr. - Cash in State Treasury	3111
	Cr. - Fund Balance	3961

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SECTION 661: CODE LISTINGS - TRANSACTION CODES

<u>Transaction Code</u>	<u>Description of Entry</u>	<u>General Ledger Account</u>
15 (Cont.)	(2)	
	Dr. - Reserve for Accounts Receivable, Notes Receivable, or Investments Unrealized	3932, 3933, or 3941
	Cr. - Accounts Receivable, Notes Receivable, or Investments	3310 to 3360 or 3471 to 3479
17	Transfer-In to the appropriation level of an account from the allotment level of another account (per approved Journal Voucher; refer to Section 385, Volume II, for special form preparation instructions.)	
	Dr. - Cash in State Treasury	X111
	Cr. - Transfers-In	X575
19	Entries affecting only accounts in the general ledger of a fund. (Use general ledger account numbers in the source of receipt code field.)	
	Dr. - Cash in State Treasury	X111
	Cr. - General Ledgers Accounts Indicated on Treasury Deposit Receipt	Various

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GROUP II - EXPENDITURES

<u>Transaction Code</u>	<u>Description of Entry</u>	<u>General Ledger Account</u>
21	Payments on claims encumbered in the current fiscal year by departments, but not by Comptroller. (Includes non-governmental cost payments for object codes 80XX, 87XX, 90XX, 92XX, and 93XX.)	
	Dr. - Governmental Cost Payments	X921
	Dr. - Non-Governmental Cost Payments	X922
	Cr. - Cash in State Treasury	X111
22	Payments of payrolls, current fiscal year claims not encumbered, and refunds of prior fiscal year receipts (use object code 90XX). (Includes non-governmental cost payments for object codes 80XX, 87XX, 90XX, 92XX, and 93XX. Includes all normal Trust and Agency Funds payments.)	
	Dr. - Governmental Cost Payments	X921
	Dr. - Non-Governmental Cost Payments	X922
	Cr. - Cash in State Treasury	X111
<u>TRUST AND AGENCY FUNDS</u>		
	Dr. - Fund Balance	3961
	Cr. - Cash in State Treasury	3111
23	Payments of contract claims encumbered. (Includes non-governmental cost payments for object codes 80XX, 87XX, 90XX, 92XX, and 93XX.)	
	(1)	
	Dr. - Governmental Cost Payments	X921
	Dr. - Non-Governmental Cost Payments	X922
	Cr. - Cash in State Treasury	X111
	(2)	
	Dr. - Unliquidated Encumbrances	X917
	Cr. - Unencumbered Allotments	X915

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<u>Transaction Code</u>	<u>Description of Entry</u>	<u>General Ledger Account</u>
24	Payments of claims encumbered in the prior fiscal year. (Includes non-governmental cost payments for object codes 80XX, 87XX, 90XX, 92XX, and 93XX.)	
	(1)	
	Dr. - Governmental Cost Payments	X921
	Dr. - Non-Governmental Cost Payments	X922
	Cr. - Cash in State Treasury	X111
	(2)	
	Dr. - Unliquidated Encumbrances	X917
	Cr. - Unencumbered Allotments	X915
25	Payments of loans, advances, and investments recorded with object codes 82XX, 88XX, and 89XX, respectively.	
	Examples: State Depressed Areas Loans Task Force Loans to Counties	
	(1)	
	Dr. - Accounts Receivable, Notes Receivable, and Investments	X310 to X360 or X471 to X479
	Cr. - Reserve for Accounts Receivable, Notes Receivable, or Investments Unrealized	X932, X933, or X941
	(2)	
	Dr. - Non-Governmental Cost Payments	X922
	Cr. - Cash in State Treasury	X111
	<u>TRUST AND AGENCY FUNDS</u>	
	(1)	
	Dr. - Fund Balance	3961
	Cr. - Cash in State Treasury	3111

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Transaction Code	Description of Entry	General Ledger Account
25 (Cont.)	(2)	
	Dr. - Accounts Receivable, Notes Receivables, or Investments	3310 to 3360 or 3471 to 3479
	Cr. - Reserve for Accounts Receivable, Notes Receivable, or Investments Unrealized	3932, 3933, or 3941
26	Payments for repayments of temporary loans to State Treasury, U.S. Government, Employees' Retirement System of the State of Hawaii and Other Funds. (Use object code 82XX.)	
	Example: Treasury advances for Federal reimbursable projects	
	(1)	
	Dr. - Notes or Loans Payable	X850 to X878
	Cr. - Deferred Charges to Future Appropriations	X541 to X550
	(2)	
	Dr. - Non-Governmental Cost Payments	X922
	Cr. - Cash in State Treasury	X111
27	<u>01 Refunds</u> Refunds of General Fund current fiscal year receipts collected in error, if not passed through receivable accounts. (Instead of object of expenditure code, use source of receipt code used when deposit was made under transaction code 01.)	
	Dr. - Estimated Revenues Realized	1555
	Dr. - Estimated Non-Revenues Realized	1556
	Cr. - Cash in State Treasury	1111
	<u>02 Refunds</u> Refunds of current fiscal year appropriated receipts, Special Funds. (Instead of object of expenditure codes, use source of receipt code used when deposit was made under transaction code 02.)	

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<u>Transaction Code</u>	<u>Description of Entry</u>	<u>General Ledger Account</u>
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27
(Cont.)

(1)

Dr. - Estimated Appropriated Revenues Realized	X565
Dr. - Estimated Appropriated Non-Revenues Realized	X566
Cr. - Cash in State Treasury	X111

(2)

Dr. - Unallotted Appropriations	X911
Cr. - Estimated Appropriations	X913

03 Refunds

Refunds of current fiscal year sales and stores receipts, and refunds of Trust and Agency Funds current fiscal year receipts collected in error. (Instead of object of expenditure code, use source of receipt code used when deposit was made under transaction code 03.)

(1)

Dr. - Estimated Appropriated Revenues Realized	X565
Dr. - Estimated Appropriated Non-Revenue Realized	X566
Cr. - Cash in State Treasury	X111

(2)

Dr. - Unallotted Appropriations	X911
Cr. - Estimated Appropriations	X913

TRUST AND AGENCY FUNDS

Dr. - Fund Balance	3961
Cr. - Cash in State Treasury	3111

04 Refunds

Refunds of current fiscal year repayments of loans and advances received in error, if passed through receivable accounts, and refunds of current fiscal year costs recovered on disposition of investments recorded with source codes 1641 to 1649. (Instead of object of expenditure code, use source of receipt code used when deposit was made under transaction code 04.)

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<u>Transaction Code</u>	<u>Description of Entry</u>	<u>General Ledger Account</u>
27 (Cont.)	(1)	
	Dr. - Accounts Receivable, Notes Receivable, or Investments	X310 to X360, or X471 to X479
	Cr. - Reserve for Accounts Receivable, Notes Receivable, or Investments Unrealized	X932, X933, or X941
	(2)	
	Dr. - Estimated Appropriated Non-Revenues Realized	X566
	Cr. - Cash in State Treasury	X111
	(3)	
	Dr. - Unallotted Appropriations	X911
	Cr. - Estimated Appropriations	X913

TRUST AND AGENCY FUNDS

(1)	
Dr. - Fund Balance	3961
Cr. - Cash in State Treasury	3111
(2)	
Dr. - Accounts Receivable, Notes Receivable, or Investments	3310 to 3360, or 3471 to 3479
Cr. - Reserve for Accounts Receivable, Notes Receivable, or Investments Unrealized	3932, 3933, or 3941

05 Refunds

Refunds of current fiscal year repayments of loans and advances received in error, if passed through receivable accounts of the General Fund. (Instead of object of expenditure code, use source of receipt code used when deposit was made under transaction code 05.)

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SECTION 661: CODE LISTINGS - TRANSACTION CODES

<u>Transaction Code</u>	<u>Description of Entry</u>	<u>General Ledger Account</u>
27 (Cont.)	(1)	
	Dr. - Notes Receivable	1310 to 1360
	Cr. - Reserve for Notes Receivable Unrealized	1933
	(2)	
	Dr. - Estimated Non-Revenues Realized	1556
	Cr. - Cash in State Treasury	1111
37	Transfer-Out from the allotment level of an account to the appropriation level of another account (per approved Journal Voucher; refer to Section 385, Volume II, for special form-preparation instructions.)	
	Dr. - Transfers-Out	X925
	Cr. - Cash in State Treasury	X111
39	Entries affecting only accounts in the general ledger of a fund. (Use general ledger account numbers in the object of expenditure code field.)	
	Dr. - General Ledgers Accounts Indicated on Summary Warrant Voucher	Various
	Cr. - Cash in State Treasury	X111

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SECTION 661: CODE LISTINGS - TRANSACTION CODES

GROUP III - OTHER TRANSACTIONS

<u>Transaction Code</u>	<u>Description of Entry</u>	<u>General Ledger Account</u>
41	Appropriations established by the Legislature (per Appropriation Warrant).	
	<u>GENERAL FUND</u>	
	Dr. - Fund Balance	1961
	Cr. - Unallotted Appropriations	1911
	<u>BOND FUNDS</u>	
	Dr. - Bonds Authorized and Unissued	4581 to 4590
	Cr. - Unallotted Appropriations	4911
43	Appropriation debits for allotments recorded with transaction code 51. (This transaction code is generally used only for internal central accounting purposes, to accommodate accounting machine requirements when multiple allotment categories are affected by the transaction.)	
44	Appropriation transfers made between accounts by use of an approved Request for Transfer of Appropriations form (SAFORM A-21). For transfers between funds (General Ledger accounts are not affected by appropriation transfers within funds):	
	a. Transfer-Out:	
	Dr. - Unallotted Appropriations	X911
	Cr. - Cash in State Treasury	X111
	b. Transfer-In:	
	Dr. - Cash in State Treasury	X111
	Cr. - Unallotted Appropriations	X911

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<u>Transaction Code</u>	<u>Description of Entry</u>	<u>General Ledger Account</u>
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45 Appropriation transfers made between accounts by use of an approved Allotment Advice (SAFORM A-15).

For transfers between funds (General Ledger accounts are not affected by appropriation transfers within funds):

a. Transfer-Out:

Dr. - Unallotted Appropriations

X911

Cr. - Cash in State Treasury

X111

b. Transfer-In:

Dr. - Cash in State Treasury

X111

Cr. - Unallotted Appropriations

X911

47 Appropriation transfers made between accounts by use of an approved Journal Voucher (SAFORM A-27).

For transfers between funds (General Ledger accounts are not affected by appropriation transfers within funds):

a. Transfer-Out:

Dr. - Unallotted Appropriations

X911

Cr. - Cash in State Treasury

X111

b. Transfer-In:

Dr. - Cash in State Treasury

X111

Cr. - Unallotted Appropriations

X911

49 Lapsing of unrequired appropriation balances (per approved Appropriation Lapse Advices).

Dr. - Unallotted Appropriations

X911

Cr. - Fund Balance

X961

BOND FUNDS

Dr. - Unallotted Appropriations

4911

Cr. - Bonds Authorized and Unissued

4581 to 4590

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SECTION 661: CODE LISTINGS - TRANSACTION CODES

<u>Transaction Code</u>	<u>Description of Entry</u>	<u>General Ledger Account</u>
51	Allotments approved by the Director of Finance, including amendments for allotment increases and decreases (per Request for Allotment and Allotment Advices as approved).	
	Dr. - Unallotted Appropriations	X911
	Cr. - Unencumbered Allotments	X915
53	Allotments approved by the Director of Finance, the Director of Planning and Economic Development, and the Governor for Capital Improvement Projects, including amendments for allotment increases and decreases (per approved Allotment Advices).	
	Dr. - Unallotted Appropriations	X911
	Cr. - Unencumbered Allotments	X915
54	Allotment transfers made between accounts for such occurrences as delegations and restrictions of allotted funds.	
	For transfers between funds (General Ledger accounts are not affected for allotment transfers within funds):	
	a. Transfer-Out:	
	Dr. - Unencumbered Allotments	X915
	Cr. - Cash in State Treasury	X111
	b. Transfer-In:	
	Dr. - Cash in State Treasury	X111
	Cr. - Unencumbered Allotments	X915
55	Allotment carry-back to prior years encumbrance claims ledgers for federal share of program costs. (Use this debit code with code 64 as the credit to complete the transaction.)	
	Dr. - Unencumbered Allotments	X915

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<u>Transaction Code</u>	<u>Description of Entry</u>	<u>General Ledger Account</u>
56	Redistribution of allotment charges for governmental costs. (Use object 74XX both in debiting account from which transferred and in crediting account to which transferred.) (This transaction affects subsidiary appropriation ledgers only.)	
57	Allotment of federal funds transferred to augment state appropriations, and other allotments, if not allotted on approved Request for Allotment and Allotment Advice forms. Dr. - Unallotted Appropriations Cr. - Unencumbered Allotments	X911 X915
59	Reversion of unencumbered balances at the end of a quarter or a fiscal year. Dr. - Unencumbered Allotments Cr. - Unallotted Appropriations	X915 X911
61	Encumbrance by departments of purchase orders and other obligations, other than formal contracts. (There is no entry on the Comptroller's records for this transaction.)	
62	Encumbrance by Comptroller of purchase orders and other obligations, other than formal contracts, at the end of a fiscal year. Dr. - Unencumbered Allotments Cr. - Unliquidated Encumbrances	X915 X917
63	Encumbrance for formal contracts (per Encumbrance Advices). Dr. - Unencumbered Allotments Cr. - Unliquidated Encumbrances	X915 X917

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Transaction Code	Description of Entry	General Ledger Account
64	Encumbrance for federal share of program costs, and for other encumbrances to claims ledgers. (Use this credit code with code 55 as the debit to complete the transaction.)	
	Cr. - Unliquidated Encumbrances	X917
65	Encumbrance reduction for formal contracts, including reductions for unrequired contract balances (per Encumbrance Advices).	
	Dr. - Unliquidated Encumbrances	X917
	Cr. - Unencumbered Allotments	X915
66	Encumbrance reduction other than for formal contracts (per Encumbrance Advices).	
	Dr. - Unliquidated Encumbrances	X917
	Cr. - Unencumbered Allotments	X915
67	Contract encumbrance transfers of restricted amounts for invested funds and for other authorized encumbrance transfers (per approved Journal Vouchers).	
	For transfers between funds (General Ledger accounts are not affected for transfers within funds):	
	a. Transfer-Out:	
	Dr. - Unliquidated Encumbrances	X917
	Cr. - Cash in State Treasury	X111
	b. Transfer-In:	
	Dr. - Cash in State Treasury	X111
	Cr. - Unliquidated Encumbrances	X917
68	Cancellation of warrants drawn in prior fiscal year for expenditure from General Fund appropriation. (Instead of object of expenditure code, use source of receipt code 1364.)	
	Dr. - Cash in State Treasury	1111
	Cr. - Estimated Revenues Realized	1555

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<u>Transaction Code</u>	<u>Description of Entry</u>	<u>General Ledger Account</u>
69	Cancellation of warrant drawn in prior fiscal year for expenditure from Special Funds and Trust and Agency Funds. (Instead of object of expenditure code, use source of receipt code 1364.)	
	(1)	
	Dr. - Cash in State Treasury	X111
	Cr. - Estimated Appropriated Revenues Realized	X565
	(2)	
	Dr. - Estimated Appropriations	X913
	Cr. - Unallotted Appropriations	X911
	<u>TRUST AND AGENCY FUNDS</u>	
	Dr. - Cash in State Treasury	3111
	Cr. - Fund Balance	3961
71	Cancellation of warrant drawn against encumbrance by departments, but drawn against allotment by Comptroller. (The original expenditure was processed under transaction codes 21 and 22.)	
	Dr. - Cash in State Treasury	X111
	Cr. - Governmental Cost Payments	X921
	Cr. - Non-Governmental Cost Payments	X922
72	Cancellation of warrant drawn against allotments or Trust and Agency Funds. (The original expenditure was processed under transaction code 22.)	
	Dr. - Cash in State Treasury	X111
	Cr. - Governmental Cost Payments	X921
	Cr. - Non-Governmental Cost Payments	X922
	<u>TRUST AND AGENCY FUNDS</u>	
	Dr. - Cash in State Treasury	3111
	Cr. - Fund Balance	3961

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<u>Transaction Code</u>	<u>Description of Entry</u>	<u>General Ledger Account</u>
73	Cancellation of warrant drawn against encumbrance for formal contracts. (The original expenditure was processed under transaction code 23.)	
	(1)	
	Dr. - Cash in State Treasury	X111
	Cr. - Governmental Cost Payments	X921
	Cr. - Non-Governmental Cost Payments	X922
	(2)	
	Dr. - Unencumbered Allotments	X915
	Cr. - Unliquidated Encumbrances	X917
74	Cancellation of warrant drawn against encumbrance of the prior fiscal year other than for formal contracts. (The original expenditure was processed under transaction code 24.)	
	(1)	
	Dr. - Cash in State Treasury	X111
	Cr. - Governmental Cost Payments	X921
	Cr. - Non-Governmental Cost Payments	X922
	(2)	
	Dr. - Unencumbered Allotments	X915
	Cr. - Unliquidated Encumbrances	X917

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<u>Transaction Code</u>	<u>Description of Entry</u>	<u>General Ledger Account</u>
75	Cancellation of warrant drawn for advances for loans and advances. (The original expenditure was processed under transaction code 25.)	
	(1)	
	Dr. - Cash in State Treasury	X111
	Cr. - Non-Governmental Cost Payments	X922
	(2)	
	Dr. - Reserve for Notes Receivable, Accounts Receivable, or Investments Unrealized	X932, X933, or X941
	Cr. - Notes Receivable, Accounts Receivable, or Investments	X310 to X360 or X471 to X479
	<u>TRUST AND AGENCY FUNDS</u>	
	(1)	
	Dr. - Cash in State Treasury	3111
	Cr. - Fund Balance	3961
	(2)	
	Dr. - Reserve for Notes Receivable, Accounts Receivable, or Investments Unrealized	3932, 3933, or 3941
	Cr. - Notes Receivable, Accounts Receivable, or Investments	3310 to 3360 or 3471 to 3479
76	Cancellation of warrant drawn for repayment of temporary loans. (The original expenditure was processed under transaction code 26.)	
	(1)	
	Dr. - Cash in State Treasury	X111
	Cr. - Non-Governmental Cost Payments	X922
	(2)	
	Dr. - Deferred Charges to Future Appropriations	X541 to X550
	Cr. - Notes and Loans Payable	X850 to X878

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SECTION 661: CODE LISTINGS - TRANSACTION CODES

<u>Transaction Code</u>	<u>Description of Entry</u>	<u>General Ledger Account</u>
77	Cancellation of warrant drawn to refund General Fund revenues and non-revenues realized. (The original expenditure was processed under transaction code 27 for deposit made with transaction code 01.)	
	Dr. - Cash in State Treasury	1111
	Cr. - Estimated Revenues Realized	1555
	Cr. - Estimated Non-Revenues Realized	1556
	Cancellation of warrant drawn to refund appropriated receipts of the Special Funds. (The original expenditure was processed under transaction code 27 for deposit made with transaction code 02.)	
	(1)	
	Dr. - Cash in State Treasury	X111
	Cr. - Estimated Appropriated Revenue Realized	X565
	Cr. - Estimated Appropriated Non-Revenues Realized	X566
	(2)	
	Dr. - Estimated Appropriations	X913
	Cr. - Unallotted Appropriations	X911
	Cancellation of warrant drawn to refund sales and stores receipts, and deposits of Trust and Agency Funds. (The original expenditure was processed under transaction code 27 for deposit made with transaction code 03.)	
	(1)	
	Dr. - Cash in State Treasury	X111
	Cr. - Estimated Appropriated Revenue Realized	X565
	Cr. - Estimated Appropriated Non-Revenue Realized	X566
	(2)	
	Dr. - Estimated Appropriations	X913
	Cr. - Unallotted Appropriations	X911

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SECTION 661: CODE LISTINGS - TRANSACTION CODES

<u>Transaction Code</u>	<u>Description of Entry</u>	<u>General Ledger Account</u>
77 (Cont.)	<u>TRUST AND AGENCY FUNDS</u>	
	Dr. - Cash in State Treasury	3111
	Cr. - Fund Balance	3961
	Cancellation of warrant drawn to refund repayments of loans and advances and to refund costs recovered on disposition of investments. (The original expenditure was processed under transaction code 27 for deposit made with transaction code 04.)	
	(1)	
	Dr. - Cash in State Treasury	X111
	Cr. - Estimated Appropriated Non-Revenues Realized	X566
	(2)	
	Dr. - Reserve for Accounts Receivable, Notes Receivable, or Investments Unrealized	X932, X933, or X941
	Cr. - Accounts Receivable, Notes Receivable, or Investments	X310 to X360 or X471 to X479
	(3)	
	Dr. - Estimated Appropriations	X913
	Cr. - Unallotted Appropriations	X911
	<u>TRUST AND AGENCY FUNDS</u>	
	(1)	
	Dr. - Cash in State Treasury	3111
	Cr. - Fund Balance	3961
	(2)	
	Dr. - Reserve for Accounts Receivable, Notes Receivable, or Investments Unrealized	3932, 3933, or 3941
	Cr. - Accounts Receivable, Notes Receivable, or Investments	3310 to 3360 or 3471 to 3479

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SECTION 661: CODE LISTINGS - TRANSACTION CODES

<u>Transaction Code</u>	<u>Description of Entry</u>	<u>General Ledger Account</u>
77 (Cont.)	Cancellation of warrant drawn to refund repayments of loans and advances of the General Fund. (The original expenditure was processed under transaction code 27 for deposit made with transaction code 05.)	
	(1)	
	Dr. - Cash in State Treasury	1111
	Cr. - Estimated Non-Revenues Realized	1556
	(2)	
	Dr. - Reserve for Notes Receivable Unrealized	1933
	Cr. - Notes Receivable	1310 to 1360
79	Cancellation of warrant affecting only accounts in the general ledger of a fund. (The original expenditure was processed under transaction code 39.)	
	Dr. - Cash in State Treasury	X111
	Cr. - General Ledger Accounts Indicated on Summary Warrant Voucher	Various
94	Recording of estimated revenues and estimated appropriated receipts for the first fiscal year of the biennium by source of receipt, according to the Executive Budget presented to the Legislature, and all subsequent revisions of estimates submitted by the Department of Budget and Finance.	

GENERAL FUND

Dr. - Estimated Revenues, Current Fiscal Year	1551
Cr. - Fund Balance	1961

SPECIAL FUNDS

Dr. - Estimated Appropriated Revenues, Current Fiscal Year	2561
Cr. - Estimated Appropriations	2913

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SECTION 661: CODE LISTINGS - TRANSACTION CODES

<u>Transaction Code</u>	<u>Description of Entry</u>	<u>General Ledger Account</u>
95	Recording of estimated revenues and estimated appropriated receipts for the second fiscal year of the biennium by source of receipt, according to the Executive Budget presented to the Legislature, and all subsequent revisions of estimates submitted by the Department of Budget and Finance.	
	<u>GENERAL FUND</u>	
	Dr. - Estimated Revenues, Ensuing Fiscal Year	1552
	Cr. - Fund Balance	1961
	<u>SPECIAL FUNDS</u>	
	Dr. - Estimated Appropriated Revenues, Ensuing Fiscal Year	2562
	Cr. - Estimated Appropriations, Ensuing Fiscal Year	2914
96	Recording of estimated revenues and estimated appropriated receipts for the ensuing biennium by source of receipt, according to the Executive Budget presented to the Legislature, and all subsequent revisions of estimates submitted by the Department of Budget and Finance.	
98	Recording as due to other funds, tax collections and other undistributed receipts, Trust and Agency Funds.	
	Dr. - Undistributed Tax Collections	3781 to 3784
	Cr. - Due to Other Funds	3671 to 3672